



FORM
MO-MS

Attachment Sequence No. 1120-01

DO NOT COMPLETE THIS FORM IF ALL INCOME IS FROM MISSOURI SOURCES.

CORPORATION NAME

MITS/MOLD NUMBER

CHARTER NUMBER

FEDERAL ID NUMBER

APPORTIONMENT ELECTION

- Missouri Statutes provide seven methods of determining Missouri taxable income from Missouri sources.

Check only ONE of the seven boxes and enter the method number and the percentage calculated on Form MO-1120, Line 9.

- ☐ Method One — MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT — Multistate Tax Compact — Section 32.200, RSMo — (COMPLETE PART 2)
- ☐ Method Two — BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT — Section 143.451.2(2), RSMo — (COMPLETE PART 1)

Special Methods — **Attach Detailed Explanation**

- ☐ Three — Transportation — Section 143.451.3. RSMo

- ☐ Four — Railroad — Section 143.451.4, RSMo

- ☐ Five — Interstate Bridge — Section 143.451.5. RSMo

- ☐ Six — Telephone and Telegraph — Section 143.451.6, RSMo

- ☐ Seven — Other Approved Method — Section 143.461.2, RSMo. **Letter of Approval from the Director of Revenue must be attached.**

Note: For methods Three through Six, complete the information below, and enter the percentage on Form MO-1120, Line 9.

Missouri Miles

Total Miles

Percent

1

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1

%

- Round percentages on this form to three digits to the right of the decimal point, such as 12.345%.

PART 1 — SINGLE FACTOR APPORTIONMENT METHOD SCHEDULE

1. Amount of sales wholly in Missouri	1		00
2. Amount of sales partly within and partly without Missouri	2		00
3. Amount of sales wholly without Missouri	3		00
4. Total amount — all sources — add Lines 1, 2, and 3	4		00
5. One-half of Line 2	5		00
6. Total amount Missouri — add Lines 1 and 5	6		00
7. Missouri single factor apportionment fraction — divide Line 6 by Line 4	7		%



**NOTE: STOP HERE IF YOU DO NOT HAVE ANY NON-MISSOURI SOURCE INCOME.
ENTER FORM MO-MS, PART 1, LINE 7 ON FORM MO-1120, LINE 9.**

8. Missouri taxable income — all sources (Form MO-1120, Line 8)	8		00
9. Federal income tax (Form MO-1120, Line 7)	9		00
10. Net Operating Loss (from Federal Form 1120, Line 29a)	10		00
11. Partial Missouri taxable income — All sources — add Lines 8 through 10	11		00
12. Non-Missouri source income (This will not be considered without an attached detailed explanation.)	12		00
13. Apportionable Income (Line 11 less Line 12)	13		00
14. Partial Missouri taxable income — Missouri sources (Multiply Line 13 by Line 7)	14		00
15. Missouri income percentage (Divide Line 14 by Line 11 and enter on Form MO-1120, Line 9)	15		%

CORPORATION NAME	MITTS/MO I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
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PART 2 — THREE FACTOR APPORTIONMENT METHOD SCHEDULE

	TOTAL MISSOURI (a)	TOTAL EVERYWHERE (b)	PERCENT WITHIN MISSOURI (a) ÷ (b)
Land	00	00	
Depreciable assets	00	00	
Inventory and supplies	00	00	
Other (attach schedule)	00	00	
Net rent, times eight	00	00	
1. TOTAL PROPERTY	00	00	1 %
2. TOTAL WAGES	00	00	2 %
Sales delivered or shipped to Missouri purchasers:			
a) from outside Missouri	00		
b) from within Missouri	00		
Shipped from Missouri to:			
a) the United States Government	00		
b) purchasers in a state where taxpayer would not be taxable	00		
Other gross receipts	00		
3. TOTAL SALES	00	00	3 %
4. Apportionment Factor — add Lines 1 through 3 and divide by number of factors present.			4 %



**NOTE: STOP HERE IF YOU DO NOT HAVE ANY NONBUSINESS INCOME.
ENTER FORM MO-MS, PART 2, LINE 4 ON FORM MO-1120, LINE 9.**

5. Missouri Taxable Income — all sources (Form MO-1120, Page 1, Line 8)	5	00
6. Federal Income Tax (Form MO-1120, Page 1, Line 7)	6	00
7. Net Operating Loss (from Federal Form 1120, Line 29a)	7	00
8. Partial Missouri Taxable Income — All Sources — Add Lines 5 through 7	8	00
9. Nonbusiness Income — All Sources — This will not be considered unless a completed Form MO-NBI is attached.	9	00
10. Apportionable Income (Line 8 less Line 9)	10	00
11. Apportioned Missouri Income (Line 10 times Line 4)	11	00
12. Nonbusiness Income — Missouri Sources — This will not be considered unless a completed Form MO-NBI is attached.	12	00
13. Partial Missouri Taxable Income — Missouri sources (Line 11 plus Line 12)	13	00
14. Missouri Income Percentage (Divide Line 13 by Line 8). Enter on Form MO-1120, Line 9.	14	%